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Senner that the bulk of recent Italian immigration is desirable. Eighty-six per cent. have no occupation; 68 per cent. are illiterate; 95 per cent. are destined for New England, New York, New Jersey, and Pennsylvania. But my chief purpose is to show some of the respects in which Dr. Senner's article is likely to mislead.

PRESCOTT F. HALL,

Secretary of the Immigration Restriction League.

THE TAXATION OF CHURCH PROPERTY.

MAN, as a social being, requires something beyond the coercive authority of civil statutes to impress upon him that obedience to moral obligation so necessary to the existence of all society and government. The object of our laws is the preservation and enforcement of right, but such is the imperfection of all human institutions, that there is a limit to municipal law, a boundary beyond which it cannot safely go; and passing which, it loses all its efficacy.

Positive law cannot extend to the correction of private vices of individuals, yet it is manifest that, unless such vices are suppressed, the peace and order of society must be seriously impaired, and good government impossible. This desideratum is supplied by the Church. Thus the Church is coadjutor of the State. It is as necessary to good government as the governmental organization itself. Hence it appears that the imposition of a tax upon church property would be almost as injudicious and quite as absurd a proceeding as the taxation of government property.

Such a course would be not only unwise but unjust. If churches were taxed the burden of taxation would fall, not upon a soulless corporation (as some have erroneously supposed), but upon the individual members thereof, who pay all expenses of maintenance. Churches are incorporated only for the purpose of convenience in their management. No person can be said to own church property in this country. It is usually held in trust for church purposes only. The individual places his money in this investment in obedience to what he conceives to be a holy duty to God, to himself, and to all mankind. He does not reap, nor hope or intend to reap, any pecuniary profit therefrom. Under such circumstances it would seem contrary to a spirit of right and justice to tax these properties. It would make religion a costly and expensive thing. It would operate to deter men from entering religious organizations. It would be contrary to the spirit of our law, as well as to the letter of twenty-four of the American constitutions, and numberless statutes of the various states.

Churches are not money-making institutions, and religious associations are not formed for private gain. These organizations are not alone for the spiritual benefit of their members, but for the moral elevation of all mankind. A church is a strong moral force in any community. Some of the largest eleemosynary institutions of the world are maintained solely by churches and religious societies. If these institutions were not so supported the government would be obliged to do it, for it is the moral duty of every government to care for its indigent, afflicted and insane. By disabling the promoters of these beneficent enterprises the government would simply add another expense to its own account.

Persons should be subject to taxation for the support of government, in the proportion in which they are respectively benefited by such government.

That which adds to the stability of government and chiefly conserves the public weal, and upon which the state is largely dependent for its own security, should, from motives of reason and sound policy, be exempted from the burdens of taxation, when it can practically be fostered in no other way. Government owes a greater debt to religion than does the latter to the former. Religion thrived and flourished, when society was in a state of anarchy, but no government ever existed without some form of religion. Moreover, in the earlier ages of civilization, those who were most active in support of religion were always found among the principal advocates of good government. What power but the church could have established the "Truce of God," which, during an age of war and bloodshed, restored peace to Europe at such frequent intervals as to render perpetual warfare no longer possible? The charge that the mediæval clergy were supporters of despotism is refuted by Hallam in his *History of the Middle Ages*, and the same learned author remarks the impetus given by Christianity to the formation of civic institutions. The early Christians were the first to successfully oppose the galling tyranny of the Roman Empire. Lord Bacon denominates religion the chief band of human society, and the very derivation of the word itself shows that it was so considered by the ancients; *religio* being derived from the Latin *religio*—binding back the hands, meaning, evidently, a restraint.

The principles of the Christian religion are conducive to good government, the morals thereby inculcated redound to the good of society, and, by reason of its humanizing tendency, and that extended scope of sympathy which flows from a sense of brotherhood with all mankind, it has ever been a most potent factor in facilitating the forces of law and order, a fact recognized by the greatest commentators upon political ethics and jurisprudence. Blackstone, in the Fourth book of his *Commentaries*, states that "Christianity, as a national religion, is, abstracted from its own intrinsic truth, of the utmost consequence to the civil state"; and further, that "Christianity is part of the laws of England."

Montesquieu (*Esprit des Loix*) says: "Let us set before our eyes, on the one hand, the continual massacres of the kings and generals of the Greeks and Romans; and, on the other, the destruction of people and cities by those famous conquerors, Timur Bey and Jenghiz Khan, who ravaged Asia; and we shall see that we owe to Christianity in government a certain political law and in war a certain law of nations, benefits which human nature can never sufficiently acknowledge. . . . The principles of Christianity deeply engraved on the heart would be infinitely more powerful than the false honor of monarchies, than the humane virtue of republics, or the servile fear of despotic states."

The learned Guizot has observed, somewhere in his *History of Civilization in Europe*, that individual reason was more boldly developed in the church than in any other society; and, indeed, none can deny that many of the severest intellectual disputations that ever engaged a champion in the field of human polemics, originated among the students of the cloister. M. Guizot also enumerates Christianity among those forces which have had a principal share in the promotion of civilization.

Dr. Lieber recognizes the salutary influence of Christianity, and its beneficial effect upon society.

But a further review of the authorities upon this subject would be supererogatory. That the present admirable state of society and government was brought about more through Christianity than any other agency, none

can successfully controvert; that the church is the strongest and most extensive moral organization in existence none will attempt to deny; that it is the greatest moral teacher in the world to-day does not admit of doubt.

Religion and law must go together, for if there were no moral force behind the law its mandates would be worthless. Good laws are always desirable, but never valuable unless they can be enforced; and they can never be enforced unless there is an honest, law-abiding spirit among the people. The law cannot make good citizens. It can only regulate their conduct after another power has brought them into being. The generality of mankind do not understand that it is always best to obey the laws of their country; hence the frequent attempts to evade them and the penalties thereto annexed. At this point the church comes to the assistance of the state. If a man follow the precepts of Christianity there is little likelihood of his being aught but a good and law-abiding citizen.

Animated with a supreme love and solicitous regard for the young Republic of which he was taking official leave, the great Washington, in his Farewell Address, did not forget to say: "Of all the dispositions and habits which lead to political prosperity, religion and morality are indispensable supports. . . . And let us with caution indulge the supposition that morality can be maintained without religion."

Without the restraining and wholesome influence of Christianity a large percentage of the people, especially those who are altogether unlearned (an element which comprises no inconsiderable portion of our population), would relapse into the most vicious immorality, thus forming a state of society in the highest degree incompatible with our form of government.

It has been affirmed by some, and not without great force of reasoning, that the government should tax the people for the support of religion, as is the case with many nations (notably a majority of the South American republics, and some European monarchies); or that provision be made, as in the Constitution of Connecticut, for the taxation of members by their churches for church purposes. Indeed, almost any course would be preferable to that suggested by the advocates of church taxation. The government certainly stands in as great need of religion and religious morals as it does of many other branches of education; and none will question the advisability of rendering governmental assistance to the promotion of literary and scientific achievement, even though it frequently result in vast expenditure of the public money, with no adequate recompense. And this, too, when it is well known that the arts and sciences nearly always bring financial gain to those who pursue them, while religion does not.

I would not go to the length of advocating the levy of a tax for church purposes by governmental authority, for it is meet that Church and State should ever maintain an inviolable separability; yet, to go to the opposite extreme of taxing church property for governmental purposes, would, it seems to me, be most unwise and indiscreet.

SPEED MOSBY.